## UNITED STATES DISTRICT COURT DISTRICT OF MINNESOTA

United States of America,	09-MC-73 PJS/FLN and 09-MC-74 PJS/FLN
Petitioner,	
v.	ORDER
Scott M. Stevenson,	
Respondent.	

Based upon the Findings of Fact, Conclusions of Law, and Recommendation by United States Magistrate Judge Franklin L. Noel dated December 7, 2009, all the files and records, and no objections having been filed to said Report and Recommendation,

**IT IS HEREBY ORDERED** that the Respondent, Scott M. Stevenson, is directed, within 45 days:

- 1. to obey every requirement of the two IRS summonses issued to him on March 16, 2009;
- 2. specifically, to appear within 45 days before Revenue Officer Pamela Owens at the IRS offices at 6200 Shingle Creek Parkway, Suite 610, in Brooklyn Center, Minnesota, 55430, to provide testimony and to produce the categories of documents and records listed in the two summonses at issue in these matters.

It is further ordered that the United States is awarded its costs for maintaining these actions.

DATED: January 25, 2010 at St. Paul, Minnesota

s/Patrick J. Schiltz
Patrick J. Schiltz
United States District Judge